

CITY OF FARMERSVILLE



FISCAL YEAR 2014 - 2015

BUDGET

ADOPTED

JUNE 23, 2014

CITY OF FARMERSVILLE

FISCAL YEAR 2014-2015

BUDGET MESSAGE

TO: MAYOR AND CITY COUNCIL

FROM: STEVE HUNTLEY, FINANCE DIRECTOR

DATE: JUNE 23, 2014

City Staff is presenting the City budget for the Fiscal Year 2014-2015 (FY 14/15) for your review and adoption. Staff presented a preliminary proposed budget on June 9, 2014 with all the current budget items contained herein with the following changes:

- Revised Capital Project expenditures and corresponding revenues to reimburse those costs based on more accurate estimates by Tom McCurdy, Public Works Manager with Quad Knopf.
- Revised revenue and expenditures in our Transportation Development Act (TDA) based upon a conversation I had with Elizabeth Wright, Senior Regional Planner at TCAG, regarding potential overstatements in their allocation process.
- Revised figures regarding our 2012 CalHome Grant activity as forecasted by Self Help Enterprises.

As mentioned in the budget review session on June 9, 2014 with City Council, this budget represents the hard work of the administrative staff to overcome several substantial obstacles in order to right the ship which include the following:

- The City is now current on financial audits after being behind for several years
- The City is current on Bank Reconciliations and is working on improving this process even further by:
 - Integrating the process in our existing accounting software system
 - Consolidating our banking relationships
 - Utilizing more advanced technology to ward off fraud, errors, and confusion
- The City has greatly improved the performance of our investable monies
- The City's staff is continuing to discover, evaluate, and correct inefficiencies in our systems and processes
- The City's staff is growing in knowledge and experience which is creating a more proactive environment

Efforts are underway to build fiscal stability while balancing prudent fiscal conservatism with excellent and improving services the public deserves and expects. I anticipate that as we move on from challenging times, and continue to make good decisions with more and more accurate information, our

fiscal health will improve. I plan to regularly meet with Department Heads in order to forecast, anticipate, and deliver solutions needed to maintain and improve our financial situation.

Budget Background:

My goal through the budget process is to present a Budget Document that is thorough yet straightforward to allow for clear understanding, a format that is friendly to those unfamiliar with accounting practices, and a starting point for discussions about the reality of what the City's financial situation will be next year.

The budget for FY 14/15 is the first under my leadership as the Finance Director for the City of Farmersville and I am excited to present it to City Council. I am excited because this budget is timely and will be implemented with a better understanding of our real financial position. As part of the City's recovery from challenging times we must get our financial engine running smoothly and an accurate planning document is an important piece in that engine.

New This Year:

The City of Farmersville is experiencing a unique and exceptional year for FY 14/15. Years of work and planning will be culminating in this year in the way of major capital improvements for Farmersville. Measure R funded programs alone will essentially double our budget from where it has been historically. The net result though will be a greatly improved and different looking City that will allow for increased growth and revenue for its citizens in the future. These multi-million-dollar, multi-year projects will also be a great challenge for Administrative staff but we are anxious to tackle them head on.

Additionally, this budget includes a fully-funded City Manager position and a fully-funded part-time City Clerk position anticipating the successful hiring and start of both sometime in FY 14/15. While these positions will not be filled on July 1, 2014 and thus build in some salary savings into the budget, it allows for leeway on expenses for both of these critical positions.

Budget Assumptions:

There are a certain set of assumptions that must be in place before any changes or updates are made to the City budget. First, forecasting is a critical and essential piece of the budget process. Forecasting is a combination of reviewing both current year actual amounts and analyzing historical data and economic trends and information from other Agencies. No two years will ever be the same but some revenues and some expenditures are the same from year to year so careful analysis must be done.

Revenues and Expenditures (the money the City collects and spends) are both closely monitored and forecasted conservatively. Day to day processes are still being refined as we work our way out of problems in the past but the underlying philosophy in our policies and procedures stay the same which is to practice prudent budgeting and fiscal management. This can be a painful experience sometimes but I am confident that making the right choices now will pay off for the City in the long-run. The City Manager has also directed us to build financial stability as a primary goal. We hope to accomplish this by keeping current in our financial reporting and creating open communication with all City departments.

Budgetary Concerns:

Although there has been significant work done to catch up to where we need to be with our financial processes, as a result, there have been some discoveries that are significant areas of concern that I must report.

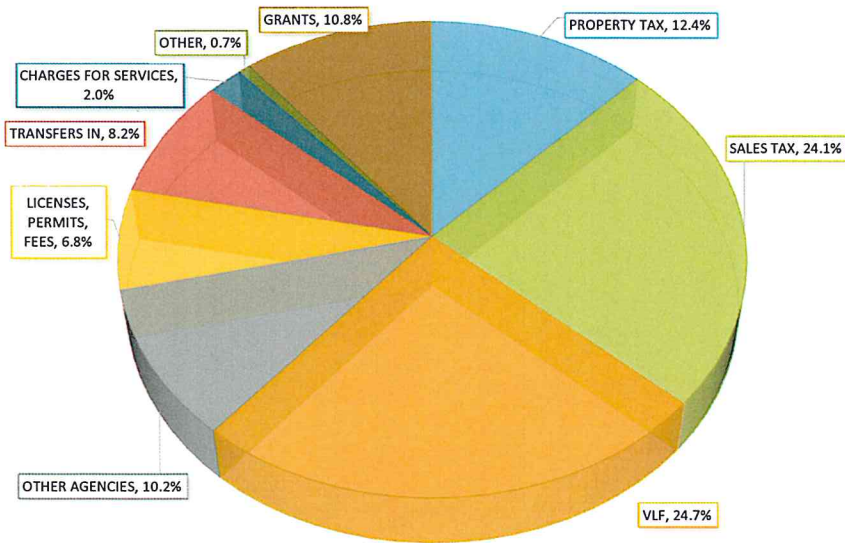
First, the Water Utility fund has been at an operational loss three out of the last four years. This is plainly evidenced in our audited financial documents. The fund balance is still healthy at this point (over \$1,000,000) but this is not a sustainable course of action and will result in several painful consequences if not acted upon quickly and decisively. After reviewing the expenditures with the public works department and finding no major errors, our conclusion is that this is actually a revenue issue. The solution that I would suggest is to have real consideration of water utility rate changes and/or metering of residential usage.

Second, the Solid Waste fund is in an adverse state and has been at an operational loss for at least four years in a row. The fund balance is critical – it is actually negative. Drastic actions had to be taken this year to attempt to stop the issue. Overhead expense allocations, as well as franchise payments from the fund to the general fund were either suspended or severely modified in order to get it functioning correctly. Work will continue with our vendor and internally to correct this issue. However, as this was most likely not a problem caused overnight, it will also not be resolved overnight either.

Budget Highlights:

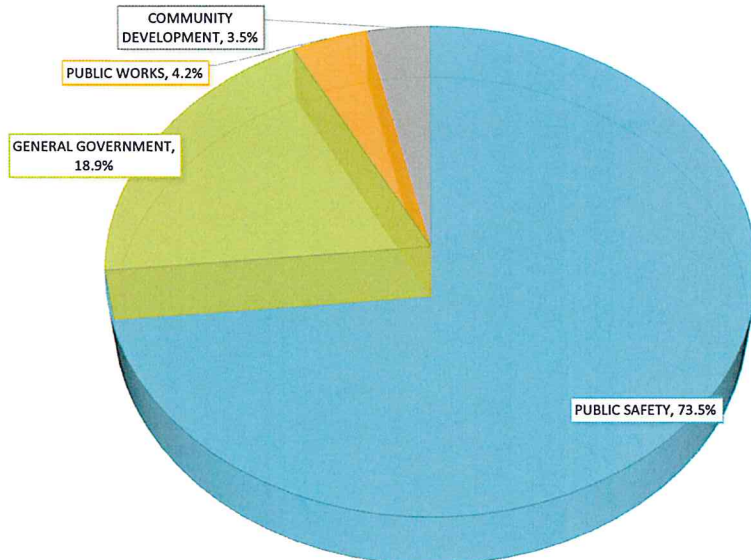
The following pages are a quick snapshot of where we are going in the next financial year. As mentioned earlier, this is an exceptional year for the City of Farmersville in several ways. As we emerge from challenging times and immediately jump into several major projects I believe that prudent financial direction will help us transition to a better Farmersville.

GENERAL FUND: WHERE THE MONEY COMES FROM



| REVENUE SOURCES | AMOUNTS | PERCENT |
|-------------------------|------------------|---------------|
| PROPERTY TAX | 376,500 | 12.4% |
| SALES TAX | 735,000 | 24.1% |
| VLF | 752,371 | 24.7% |
| OTHER AGENCIES | 311,404 | 10.2% |
| LICENSES, PERMITS, FEES | 206,100 | 6.8% |
| TRANSFERS IN | 250,667 | 8.2% |
| CHARGES FOR SERVICES | 61,500 | 2.0% |
| OTHER | 20,944 | 0.7% |
| GRANTS | 329,619 | 10.8% |
| TOTAL | 3,044,105 | 100.0% |

GENERAL FUND: WHERE THE MONEY IS SPENT



| APPROPRIATIONS | AMOUNTS | PERCENT |
|-----------------------|------------------|---------------|
| PUBLIC SAFETY | 2,229,197 | 73.5% |
| GENERAL GOVERNMENT | 573,746 | 18.9% |
| PUBLIC WORKS | 126,000 | 4.2% |
| COMMUNITY DEVELOPMENT | 104,717 | 3.5% |
| TOTAL | 3,033,660 | 100.0% |

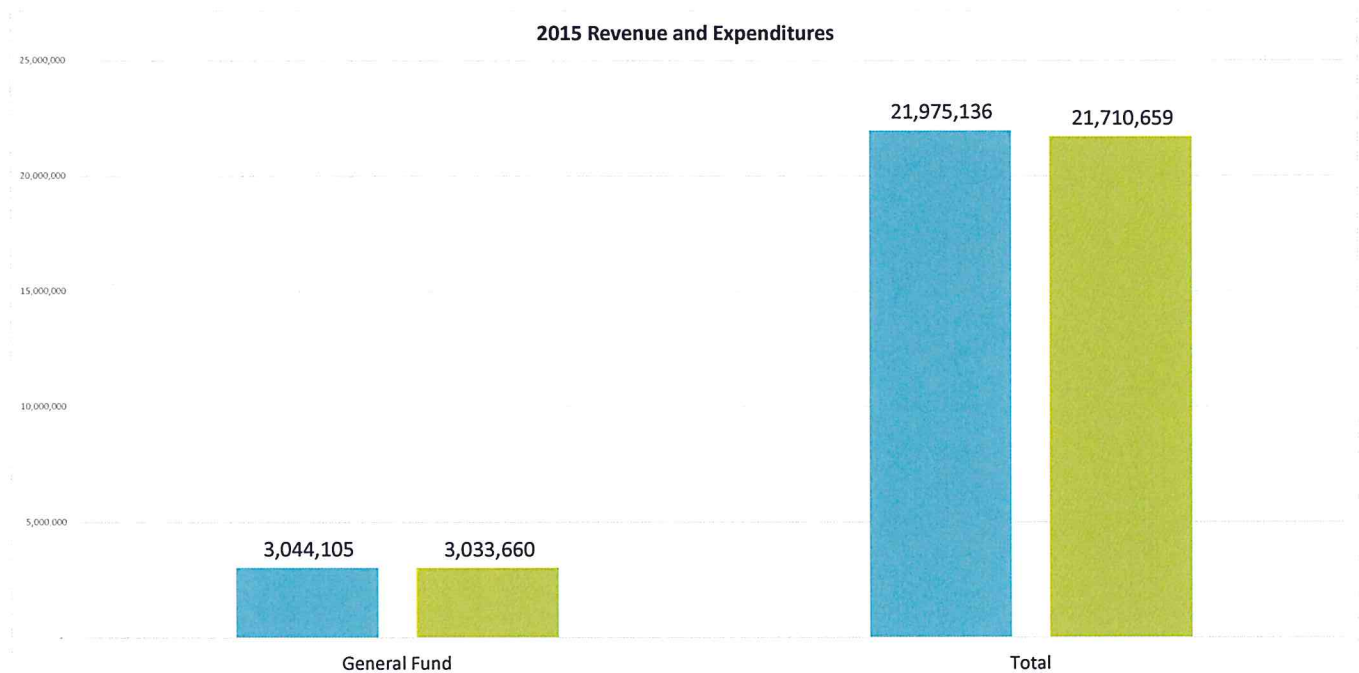
The General Fund is the primary operating fund for the the City. When most people think of the budget they think of the General Fund. This fund pays for many of the services that people are used to seeing such as; Police and Fire services; Animal Control; Code Enforcement; City Council, and Administration / Finance.

For FY 14/15 the City is projecting \$3,044,105 in revenue and \$3,033,660 in expenses. While this doesn't leave a lot of extra revenue (\$10,445) it means that the City is not operating in a deficit. The Expenses for FY 14/15 also include a full year salary for a new City Manager and a part-time City Clerk which will provide for some salary savings thus decreasing the level of expenditures.

In past years, Public Safety had accounted for higher percentages of the General Fund expenditures. Revisions to the salary allocations, causing more non-safety payroll expense to be allocated to the General Fund make it appear as if Public Safety spending is less but this is not the case.

2015 Revenue and Expenditures

| | Revenue | Expenditures | Net |
|--------------|------------|--------------|---------|
| General Fund | 3,044,105 | 3,033,660 | 10,445 |
| Total | 21,975,136 | 21,710,659 | 264,477 |

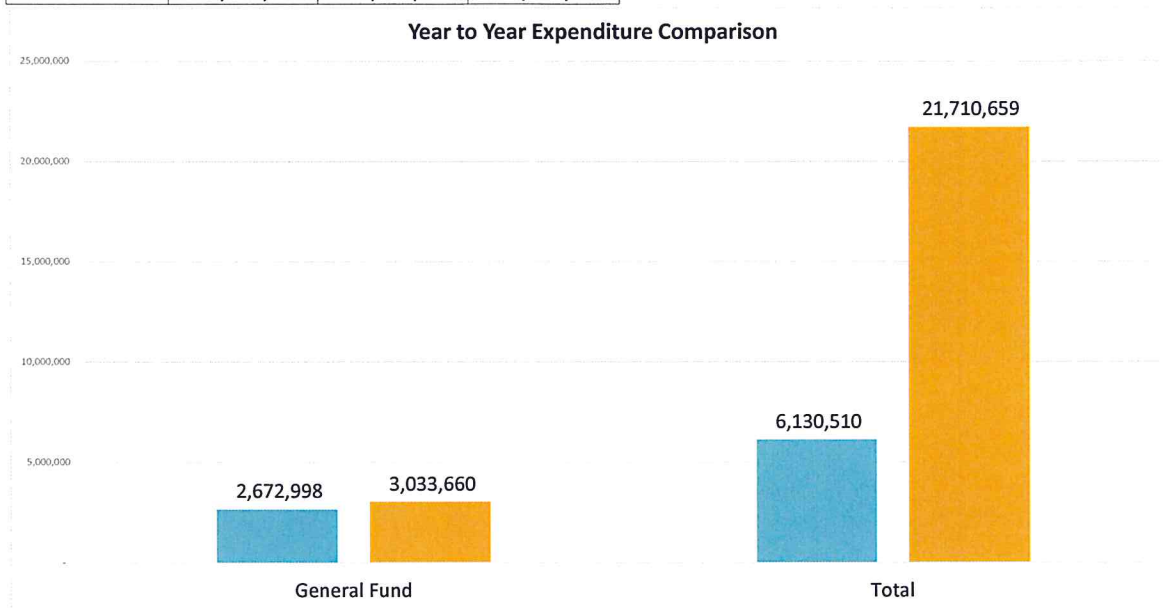


Although the General Fund is the main operating fund of the City there is much more going on. The City has a over two dozen active funds. The bulk of the major Capital Projects getting underway in FY 14/15 are handled in these other funds. This is why there is a total budget of \$21,710,659 in expenditures for the City but only \$3,033,660 of it is in the General Fund.

Since the large majority of these major Capital Project expenses are reimbursable by different funding sources there is an equally large revenue amount of \$21,975,136 budgeted for FY 14/15. In total, the City will see a net revenue over expenses of \$264,477.

Year to Year Expenditures

| | 2014 Budget | 2015 Budget | Change |
|--------------|-------------|-------------|------------|
| General Fund | 2,672,998 | 3,033,660 | 360,662 |
| Total | 6,130,510 | 21,710,659 | 15,580,149 |



The General Fund will see an increase in expenses of \$360,662 (13.5%) over last year.

The contributing factors for this are:

- Refining of Salary & Benefit allocation led to an increased general fund obligation.
- Merit Increases add to Salary & Benefit and other related costs
- Inclusion of full year of City Manager position, and a full year of a part-time City Clerk position
- CSJVRMA rates increased, and risk pools must be re-funded
- Training, phone, fuel, and repair costs were added or increased

Some things to consider in regard to expenditures in future years are:

- Grants covering salaries this year only cover part of FY 2016
- Significant cost increases due to CalPERS recalculations over the next five years
- CSJVRMA costs rising based on payroll, claims, and other influences

As a total, the City will see an increase in expenses of \$15,580,149 (254.1%) in FY 14/15.

The vast majority of this increase is explained by the many large capital projects the City is currently undertaking.

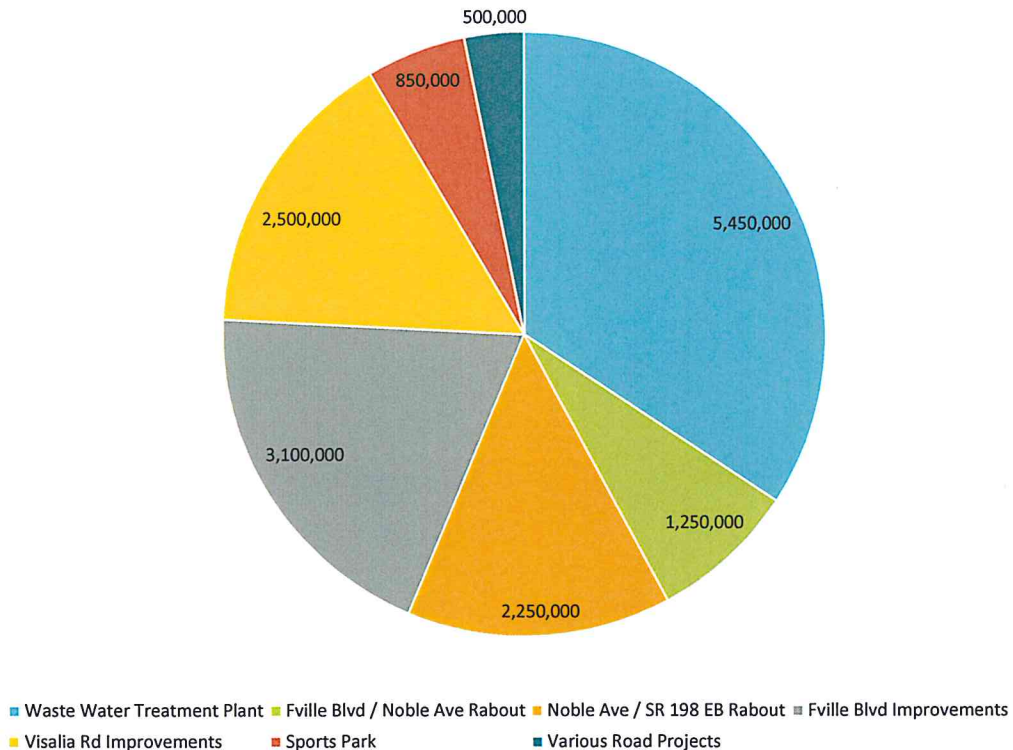
2015 Project Expenditures

| | |
|--------------------------------|-------------------|
| Waste Water Treatment Plant | 5,450,000 |
| Fville Blvd / Noble Ave Rabout | 1,250,000 |
| Noble Ave / SR 198 EB Rabout | 2,250,000 |
| Fville Blvd Improvements | 3,100,000 |
| Visalia Rd Improvements | 2,500,000 |
| Sports Park | 850,000 |
| Various Road Projects | 500,000 |
| Total | 15,900,000 |

Funding Sources:

| |
|---|
| Interim Financing through Co Bank |
| Measure R, CMAQ, HSIP |
| Measure R, CMAQ |
| Measure R |
| Measure R |
| Land & Water Conservation Grant, Urban Greening Grant, CDBG |
| TDA - Transportation Development Act |

2015 Project Expenditures



Of the \$21,710,659 total budget for FY 14/15, \$15,900,000 (73.2%) of it is created by the following projects:

- Waste Water Treatment Plant
- Farmersville Blvd & Noble Ave roundabout
- Noble Ave and SR 198 Eastbound ramps roundabout
- Farmersville Blvd widening and improvements
- Visalia Road widening and improvements
- Sports Park design and construction

CITY OF FARMERSVILLE
BUDGET FOR 12 MONTHS ENDING JUNE 30, 2015

FY 2014-2015
BUDGET REQUEST

01 GENERAL FUND

400 GENERAL REVENUES

| | | | |
|-------------------------------|------|-----------------------------|--------------------|
| 101400 | 4001 | PROPERTY TAX | (230,000) |
| 101400 | 4002 | SALES TAX | (390,000) |
| 101400 | 4003 | SALES TAX-PROP 172 | (15,000) |
| 101400 | 4004 | FRANCHISE TAX | (120,000) |
| 101400 | 4005 | VLF | (752,371) |
| 101400 | 4006 | REAL PROP TRANSFER TAX | (8,500) |
| 101400 | 4007 | PROPERTY TAX - PRIOR | (7,500) |
| 101400 | 4008 | PROPERTY TAX - SUPPLEMENTAL | (4,000) |
| 101400 | 4009 | PROPERTY TAX - SUPPLEMENTAL | (6,500) |
| 101400 | 4010 | CASH OVER AND SHORT | - |
| 101400 | 4040 | INVESTMENT EARNINGS | (3,944) |
| 101400 | 4051 | M V IN-LIEU FEES | - |
| 101400 | 4055 | PROPERTY TAX - RELIEF | - |
| 101400 | 4059 | NOTARY FEES | - |
| 101400 | 4077 | PROPERTY INCR | - |
| 101400 | 4080 | MISC INCOME | (2,000) |
| 101400 | 4085 | EVENT PERMIT | - |
| 101400 | 4102 | ERAF S&U TAX | (120,000) |
| 101400 | 4105 | SALES TAX - ADD ON | (330,000) |
| 101400 | 4107 | P/T RDA | - |
| TOTAL GENERAL REVENUES | | | (1,989,815) |

401 CITY COUNCIL

| | | | |
|---------------------------|------|----------------------------|--------------|
| 01401 | 5202 | OPERATING SUPPLIES | 50 |
| 01401 | 5205 | PROFESSIONAL & CONTRACTUAL | 3,000 |
| 01401 | 5208 | EMPLOYEE DEVELOPMENT | 1,500 |
| TOTAL CITY COUNCIL | | | 4,550 |

404 ADMINISTRATION

| | | | |
|-------|------|----------------------|--------|
| 01404 | 5101 | SALARIES | 89,867 |
| 01404 | 5105 | PART-TIME PAY | - |
| 01404 | 5110 | FICA | 5,572 |
| 01404 | 5111 | MEDICARE | 1,383 |
| 01404 | 5112 | PERS RETIREMENT | 20,898 |
| 01404 | 5116 | LTD/LIFE INSURANCE | 1,355 |
| 01404 | 5117 | WORKERS COMPENSATION | 5,399 |
| 01404 | 5118 | CLEANING ALLOWANCE | 225 |
| 01404 | 5119 | DEFERRED COMP | - |
| 01404 | 5120 | STATE UNEMPLOYMENT | - |

| | | | |
|-----------------------------|------|--------------------------------|-----------------|
| 01404 | 2121 | SJVA INSURANCE | 16,650 |
| 01404 | 5202 | OPERATING SUPPLIES | 1,000 |
| 01404 | 5204 | REPAIRS & MAINTENANCE SERVICES | 100 |
| 01404 | 5205 | PROFESSIONAL & CONTRACTUAL | 10,000 |
| 01404 | 5208 | EMPLOYEE DEVELOPMENT | 10,000 |
| 01404 | 5211 | PHONE/INTERNET | 1,000 |
| 01404 | 5255 | FUEL | 200 |
| 101404 | 4011 | BUSINESS LICENSE | (25,000) |
| 101404 | 4012 | RENTAL LICENSE | (21,500) |
| 101404 | 4022 | GARAGE SALE PERMITS | (3,000) |
| 101404 | 4040 | INVESTMENT EARNINGS | - |
| 101404 | 4075 | RENT | (151,000) |
| 101404 | 4095 | RETURNED CHECK FEE | - |
| TOTAL ADMINISTRATION | | | (36,851) |

405 MEMBERSHIP LEGISLATION

| | | | |
|-------|------|-------------------------|---------------|
| 01405 | 5205 | MEMBERSHIPS LEGISLATIVE | 24,000 |
|-------|------|-------------------------|---------------|

406 ADMINISTRATIVE OVERHEAD

| | | | |
|--------------------------------------|------|----------------------------|----------------|
| 01406 | 5201 | OFFICE SUPPLIES | 5,000 |
| 01406 | 5202 | OPERATING SUPPLIES | 4,000 |
| 01406 | 5205 | PROFESSIONAL & CONTRACTUAL | 250,000 |
| 01406 | 5206 | UTILITIES | 36,000 |
| 01406 | 5206 | CIVIC UTILITIES-CIVIC-TC | - |
| 01406 | 5206 | HHSA COUNTY UTILITIES | (13,000) |
| 01406 | 5207 | INSURANCE | 85,000 |
| 01406 | 5211 | PHONE/INTERNET | 9,000 |
| 01406 | 5250 | OVERHEAD | (250,667) |
| TOTAL ADMINISTRATIVE OVERHEAD | | | 125,333 |

407 RECREATION

| | | | |
|-------------------------|------|----------------------------|----------|
| 01407 | 5202 | OPERATING SUPPLIES | - |
| 01407 | 5205 | PROFESSIONAL & CONTRACTUAL | - |
| TOTAL RECREATION | | | - |

408 LOSS CONTROL

| | | | |
|---------------------------|------|-------------------------|----------|
| 101408 | 4013 | INSURANCE REIMBURSEMENT | - |
| 101408 | 4040 | INVESTMENT EARNINGS | - |
| TOTAL LOSS CONTROL | | | - |

409 FRONT STREET PROPERTY

| | | | |
|------------------------------------|------|----------------------------|--------------|
| 01409 | 5205 | PROFESSIONAL & CONTRACTUAL | 447 |
| 01409 | 5206 | UTILITIES - TURNING PT. | 2,000 |
| 01409 | 5206 | HLTHY UTILITIES - HEALTH | 2,500 |
| 01409 | 5211 | PHONE/INTERNET | 600 |
| TOTAL FRONT STREET PROPERTY | | | 5,547 |

411 POLICE

| | | | |
|--------|------|--------------------------------|----------|
| 01411 | 5101 | SALARIES | 861,410 |
| 01411 | 5103 | OVERTIME | 38,000 |
| 01411 | 5104 | RESERVE OFFICER PAY | 2,000 |
| 01411 | 5110 | FICA | 58,367 |
| 01411 | 5111 | MEDICARE | 13,650 |
| 01411 | 5112 | PERS RETIREMENT | 119,784 |
| 01411 | 5116 | LTD/LIFE INSURANCE | 8,290 |
| 01411 | 5117 | WORKERS COMPENSATION | 57,628 |
| 01411 | 5118 | UNIFORM ALLOWANCE | 11,300 |
| 01411 | 5119 | DEFERRED COMP | - |
| 01411 | 5120 | STATE UNEMPLOYMENT INSURANCE | - |
| 01411 | 5121 | SJVA INSURANCE | 189,291 |
| 01411 | 5201 | OFFICE SUPPLIES | 3,000 |
| 01411 | 5202 | OPERATING SUPPLIES | 11,500 |
| 01411 | 5203 | REPAIR & MAINTENANCE SUPPLIES | 4,500 |
| 01411 | 5204 | REPAIRS & MAINTENANCE SERVICES | 35,000 |
| 01411 | 5205 | PROFESSIONAL & CONTRACTUAL | 120,000 |
| 01411 | 5206 | UTILITIES | - |
| 01411 | 5208 | EMPLOYEE DEVELOPMENT | 20,000 |
| 01411 | 5210 | ADVERTISING | 1,000 |
| 01411 | 5211 | PHONE/INTERNET | 23,000 |
| 01411 | 5255 | FUEL | 55,000 |
| 01411 | 5504 | EQUIPMENT | - |
| 01411 | 5504 | 13HSP EQUIPMENT | - |
| 01411 | 5504 | 12ARB 2 H | - |
| 014111 | 5514 | VEHICLES | - |
| 101411 | 4031 | VEHICLE CODE FINES | (250) |
| 101411 | 4032 | PARKING FINES | (4,000) |
| 101411 | 4033 | OTHER COURT FINES | - |
| 101411 | 4034 | FINES & FORFEITURES | (20,000) |
| 101411 | 4035 | FORFEITURE | - |
| 101411 | 4045 | POLICE GRANTS | - |
| 101411 | 4054 | VEHICLE LICENSE | - |
| 101411 | 4063 | POLICE SERVICES | (30,000) |
| 101411 | 4068 | SCHOOL DISTRICT REIMBURSEMENT | (74,404) |
| 101411 | 4070 | INET REIMBURSEMENT | (60,000) |
| 101411 | 4071 | DUI REIMBURSEMENT | (2,000) |
| 101411 | 4072 | POST REIMBURSEMENT | (14,000) |
| 101411 | 4080 | MISC INCOME | (1,000) |
| 101411 | 4081 | STATE GRANTS | - |
| 101411 | 4081 | ARRA STATE GRANTS | (72,000) |
| 101411 | 4081 | AVOID AVOID GRANT | (2,500) |
| 101411 | 4081 | PSMG POLI-AB 109 | (23,000) |
| 101411 | 4081 | 13HSP EQUIPMENT | - |
| 101411 | 4111 | TRAFFIC SCHOOL REIMBURSEMENT | (1,000) |

TOTAL POLICE**1,328,567****414 COMMUNITY DEVELOPMENT**

| | | | |
|------------------------------------|------|----------------------------|---------------|
| 01414 | 5205 | PROFESSIONAL & CONTRACTUAL | 60,000 |
| 01414 | 5208 | EMPLOYEE DEVELOPMENT | - |
| 01414 | 5210 | ADVERTISING | 5,000 |
| 01414 | 5211 | PHONE/INTERNET | - |
| 101414 | 4021 | BUILDING PERMITS | (2,000) |
| 101414 | 4028 | CONDITIONAL USE PERMITS | (1,500) |
| 101414 | 4060 | INSPECTION FEES | - |
| 101414 | 4120 | SIGN PERMIT | (250) |
| 101414 | 4125 | ADMINISTRATIVE FEES | (4,000) |
| 101414 | 4130 | TENTATIVE | - |
| 101414 | 4131 | FINAL PARCEL MAP | - |
| 101414 | 4161 | EIR FEE | - |
| 101414 | 4162 | ZONE CHANGE | - |
| 101414 | 4163 | GENERAL PLAN | - |
| 101414 | 4164 | PLAN CHECK FEES | - |
| 101414 | 4710 | SITE PLAN REVIEW FEE | (600) |
| 101414 | 4711 | VARIANCE | - |
| 101414 | 4712 | LOT LINE ADJUSTMENT | - |
| TOTAL COMMUNITY DEVELOPMENT | | | 56,650 |

415 CODE ENFORCEMENT

| | | | |
|-------------------------------|------|----------------------------|---------------|
| 01415 | 5101 | SALARIES | 20,496 |
| 01415 | 5103 | OVERTIME | |
| 01415 | 5110 | FICA | 1,271 |
| 01415 | 5111 | MEDICARE | 297 |
| 01415 | 5112 | PERS RETIREMENT | 4,837 |
| 01415 | 5116 | LTD/LIFE INSURANCE | 177 |
| 01415 | 5117 | WORKERS COMPENSATION | 1,371 |
| 01415 | 5118 | UNIFORM ALLOWANCE | 350 |
| 01415 | 5119 | DEFERRED COMP | - |
| 01415 | 5118 | UNIFORM ALLOWANCE | - |
| 01415 | 5121 | SJIA INSURANCE | 5,217 |
| 01415 | 5202 | OPERATING SUPPLIES | 100 |
| 01415 | 5205 | PROFESSIONAL & CONTRACTUAL | 100 |
| 01415 | 5208 | EMPLOYEE DEVELOPMENT | - |
| 01415 | 5211 | PHONE/INTERNET | 2,000 |
| 01415 | 5255 | FUEL | 3,500 |
| 101415 | 4121 | EVENT PERMIT | |
| TOTAL CODE ENFORCEMENT | | | 39,717 |

420 FIRE DEPARTMENT

| | | | |
|-------|------|----------|---------|
| 01420 | 5101 | SALARIES | 234,822 |
| 01420 | 5103 | OVERTIME | 15,000 |

| | | | |
|------------------------------|------|-------------------------------|----------------|
| 01420 | 5110 | FICA | 14,559 |
| 01420 | 5111 | MEDICARE | 3,405 |
| 01420 | 5112 | PERS RETIREMENT | 37,766 |
| 01420 | 5116 | LTD/LIFE INSURANCE | 1,808 |
| 01420 | 5117 | WORKERS COMPENSATION | 15,710 |
| 01420 | 5118 | UNIFORM ALLOWANCE | 3,400 |
| 01420 | 5119 | DEFERRED COMP | - |
| 01420 | 5121 | SJVA INSURANCE | 66,591 |
| 01420 | 5201 | OFFICE SUPPLIES | 500 |
| 01420 | 5202 | OPERATING SUPPLIES | 5,000 |
| 01420 | 5203 | REPAIR & MAINT SUPPLIES | 2,000 |
| 01420 | 5204 | REPAIRS & MAINT SERVICES | 6,000 |
| 01420 | 5205 | PROFESSIONAL & CONTRACTUAL | 70,000 |
| 01420 | 5206 | UTILITIES | - |
| 01420 | 5208 | EMPLOYEE DEVELOPMENT | 4,000 |
| 01420 | 5211 | PHONE/INTERNET | 5,000 |
| 01420 | 5255 | FUEL | 12,000 |
| 01420 | 5504 | FRFND 3 AEDS THRU FIRMAN | - |
| 01420 | 5504 | VFA VOL FIRE ASSISTANCE GRANT | 34,000 |
| 101420 | 4053 | ABANDONED VEH ABATEMENT | (4,000) |
| 101420 | 4065 | FIRE SERVICES | (30,000) |
| 101420 | 4080 | MISC INCOME | - |
| 101420 | 4080 | FRIENDS OF FIREMEN GRANT | - |
| 101420 | 4081 | VFA GRANT REIMB | (34,000) |
| 101420 | 4081 | SAFER GRANT | (221,119) |
| TOTAL FIRE DEPARTMENT | | | 242,440 |

425 PARKS, BUILDINGS & GROUNDS

| | | | |
|-------|------|-------------------------------|--------|
| 01425 | 5101 | SALARIES | 42,368 |
| 01425 | 5103 | OVERTIME | - |
| 01425 | 5110 | FICA | 2,627 |
| 01425 | 5111 | MEDICARE | 614 |
| 01425 | 5112 | PERS RETIREMENT | 9,572 |
| 01425 | 5116 | LTD/LIFE INSURANCE | 542 |
| 01425 | 5117 | WORKERS COMPENSATION | 2,834 |
| 01425 | 5118 | UNIFORM ALLOWANCE | 735 |
| 01425 | 5119 | DEFERRED COMP | - |
| 01425 | 5121 | SJVA INSURANCE | 16,857 |
| 01425 | 5202 | OPERATING SUPPLIES | 1,300 |
| 01425 | 5203 | REPAIR & MAINTENANCE SUPPLIES | 8,000 |
| 01425 | 5203 | CHURCH R&M SUPPLIES | - |
| 01425 | 5203 | CIVIC CITY HALL SUPPLIES | - |
| 01425 | 5203 | H20PK R&M MAINT WATER PARK | 150 |
| 01425 | 5204 | REPAIRS & MAINT SERVICES | 1,500 |
| 01425 | 5204 | CIVIC CITY HALL R&M SERVICES | - |
| 01425 | 5205 | PROFESSIONAL & CONTRACTUAL | 5,000 |

| | | | |
|---|------|----------------------------|----------------|
| 01425 | 5205 | COMMUNITY CENTER MAINT | 100 |
| 01425 | 5206 | UTILITIES | 24,000 |
| 01425 | 5211 | PHONE/INTERNET | 3,200 |
| 01425 | 5255 | FUEL | 6,500 |
| 01425 | 5285 | SMALL TOOLS | 100 |
| 01425 | 5504 | EQUIPMENT | - |
| 01425 | 5514 | VEHICLES | - |
| 101425 | 4074 | SIDEWALK REIMBURSEMENT | - |
| 101425 | 4080 | MISC INCOME-SALE OF ASSETS | - |
| TOTAL PARKS, BUILDINGS & GROUNDS | | | 126,000 |

426 ANIMAL CONTROL

| | | | |
|-----------------------------|------|--------------------------------|---------------|
| 01426 | 5101 | SALARIES | 20,496 |
| 01426 | 5110 | FICA | 1,271 |
| 01426 | 5111 | MEDICARE | 297 |
| 01426 | 5112 | PERS RETIREMENT | 4,837 |
| 01426 | 5116 | LTD/LIFE INSURANCE | 177 |
| 01426 | 5117 | WORKERS COMPENSATION | 1,371 |
| 01426 | 5118 | UNIFORM ALLOWANCE | 350 |
| 01426 | 5119 | DEFERRED COMP | - |
| 01426 | 2151 | SJVA INSURANCE | 5,217 |
| 01426 | 5202 | OPERATING SUPPLIES | - |
| 01426 | 5203 | REPAIR & MAINTENANCE SUPPLIES | 1,000 |
| 01426 | 5204 | REPAIRS & MAINTENANCE SERVICES | 500 |
| 01426 | 5205 | PROFESSIONAL & CONTRACTUAL | 25,000 |
| 01426 | 5211 | PHONE/INTERNET | 900 |
| 01426 | 5255 | FUEL ANIMAL CONTROL | 3,500 |
| 101426 | 4066 | ANIMAL CONTROL FEES | (1,500) |
| 101426 | 4630 | IMPOUND FOR VIOLATION | - |
| TOTAL ANIMAL CONTROL | | | 63,417 |

TOTAL GENERAL FUND (4,445)

TOTAL REVENUES (3,044,105)

TOTAL EXPENSES 3,033,660

02 WATER UTILITY

| | | | |
|-------|------|----------------------|---------|
| 02425 | 5101 | SALARIES | 150,455 |
| 02425 | 5110 | FICA | 9,328 |
| 02425 | 5111 | MEDICARE | 2,142 |
| 02425 | 5112 | PERS RETIREMENT | 32,397 |
| 02425 | 5116 | LTD/LIFE INSURANCE | 1,966 |
| 02425 | 5117 | WORKERS COMPENSATION | 10,094 |
| 02425 | 5118 | UNIFORM ALLOWANCE | 1,038 |
| 02425 | 5119 | DEFERRED COMP | - |
| 02425 | 5121 | SJVA INSURANCE | 40,176 |

| | | | |
|----------------------------|------|--------------------------------|---------------|
| 02425 | 5201 | OFFICE SUPPLIES | 100 |
| 02425 | 5202 | OPERATING SUPPLIES | 14,000 |
| 02425 | 5203 | REPAIR & MAINTENANCE SUPPLIES | 8,000 |
| 02425 | 5204 | REPAIRS & MAINTENANCE SERVICES | 100 |
| 02425 | 5205 | PROFESSIONAL & CONTRACTUAL | 84,600 |
| 02425 | 5206 | UTILITIES | 80,000 |
| 02425 | 5208 | EMPLOYEE DEVELOPMENT | 4,500 |
| 02425 | 5211 | PHONE/INTERNET | 550 |
| 02425 | 5250 | OVERHEAD | 125,334 |
| 02425 | 5255 | FUEL | 6,000 |
| 02425 | 5285 | SMALL TOOLS | - |
| 02425 | 5404 | FRANCHISE PAYMENT | 10,750 |
| 02425 | 5504 | EQ-VAR FREQ DRIVE | - |
| 02425 | 5504 | IMP-WATER LINE VIS RD | - |
| 02425 | 5504 | EQ-SCADA | - |
| 202425 | 4014 | WATER USER FEES | (541,500) |
| 202425 | 4015 | RECONNECTION FEES | (8,500) |
| 202425 | 4034 | PENALTIES | - |
| 202425 | 4040 | INVESTMENT EARNINGS | (5,175) |
| 202425 | 4080 | MISC | - |
| 202425 | 4058 | RETURNED CHECK FEE | (250) |
| TOTAL WATER UTILITY | | | 26,105 |

| | |
|-----------------------|------------------|
| TOTAL REVENUES | (555,425) |
| TOTAL EXPENSES | 581,530 |

03 WATER DEVELOPMENT

| | | | |
|--------------------------------|------|----------------------------|-----------------|
| 03425 | 5205 | PROFESSIONAL & CONTRACTUAL | 1,000 |
| 03425 | 5503 | CAPITAL IMPROVEMENTS | - |
| 303425 | 4016 | WATER DEVELOPMENT FEES | (10,000) |
| 303425 | 4040 | INVESTMENT EARNINGS | (2,294) |
| TOTAL WATER DEVELOPMENT | | | (11,294) |

| | |
|-----------------------|-----------------|
| TOTAL REVENUES | (12,294) |
| TOTAL EXPENSES | 1,000 |

04 SEWER UTILITY

| | | | |
|-------|------|----------------------|---------|
| 04425 | 5101 | SALARIES | 184,388 |
| 04425 | 5110 | FICA | 11,432 |
| 04425 | 5111 | MEDICARE | 2,634 |
| 04425 | 5112 | PERS RETIREMENT | 40,435 |
| 04425 | 5116 | LTD/LIFE INSURANCE | 2,520 |
| 04425 | 5117 | WORKERS COMPENSATION | 12,364 |
| 04425 | 5118 | UNIFORM ALLOWANCE | 1,458 |
| 04425 | 5119 | DEFERRED COMP | - |
| 04425 | 5121 | SJ VIA INSURANCE | 48,608 |

| | | | |
|--------------------------------|------|-----------------------------------|--------------------|
| 04425 | 5201 | OFFICE SUPPLIES | - |
| 04425 | 5202 | OPERATING SUPPLIES | 5,000 |
| 04425 | 5203 | REPAIR & MAINTENANCE SUPPLIES | 11,000 |
| 04425 | 5204 | REPAIRS & MAINTENANCE SERVICES | 50,000 |
| 04425 | 5205 | PROFESSIONAL & CONTRACTUAL | 80,000 |
| 04425 | 5205 | SD STORM DRAIN PROF & CO | 20,000 |
| 04425 | 5205 | WWTP WASTE WATER PLANT C | 1,450,000 |
| 04425 | 5205 | WWTP CONSTRUCTION | 4,000,000 |
| 04425 | 5206 | UTILITIES | 65,000 |
| 04425 | 5208 | EMPLOYEE DEVELOPMENT | 300 |
| 04425 | 5211 | PHONE/INTERNET | 1,100 |
| 04425 | 5250 | OVERHEAD | 125,334 |
| 04425 | 5255 | FUEL | 9,000 |
| 04425 | 5404 | FRANCHISE PAYMENT | 12,500 |
| 04425 | 5504 | EQUIPMENT | 22,000 |
| 404425 | 4017 | SEWER USER FEES | (1,260,000) |
| 404425 | 4040 | INVESTMENT EARNINGS | (4,792) |
| 404425 | 4080 | REIMB AND REFUNDS | - |
| 404425 | 4080 | CONST. FINANCING | (5,050,000) |
| 404425 | 4081 | SWEEP CMAQ GRANT - SWEE | - |
| TOTAL SEWER UTILITY | | | (159,721) |
| TOTAL REVENUES | | | (6,314,792) |
| TOTAL EXPENSES | | | 6,155,071 |
| 05 SEWER DEVELOPMENT | | | |
| 505425 | 4018 | WASTEWATER DEVELOPMENT | (20,000) |
| 505425 | 4118 | DEVELOPER FEES - SEWER COLLECTION | (20,000) |
| 505425 | 4040 | INVESTMENT EARNINGS | (3,411) |
| TOTAL SEWER DEVELOPMENT | | | (43,411) |
| TOTAL REVENUES | | | (43,411) |
| 06 REFUSE | | | |
| 06425 | 5101 | SALARIES | 42,200 |
| 06425 | 5110 | FICA | 2,616 |
| 06425 | 5111 | MEDICARE | 612 |
| 06425 | 5112 | PERS RETIREMENT | 9,451 |
| 06425 | 5116 | LTD/LIFE INSURANCE | 584 |
| 06425 | 5117 | WORKERS COMPENSATION | 2,761 |
| 06425 | 5118 | UNIFORM ALLOWANCE | 205 |
| 06425 | 5119 | DEFERRED COMP | - |
| 06425 | 5121 | SJVA INSURANCE | 9,574 |
| 06425 | 5202 | OPERATING SUPPLIES | 2,500 |
| 06425 | 5205 | PROFESSIONAL & CONTRACTUAL | 405,000 |
| 06425 | 5211 | PHONE/INTERNET | 350 |

| | | | |
|-----------------------|------|---------------------|------------------|
| 06425 | 5250 | OVERHEAD | - |
| 06425 | 5255 | FUEL | - |
| 06425 | 5404 | FRANCHISE PAYMENT | - |
| 606425 | 4019 | REFUSE FEES | (525,000) |
| 606425 | 4040 | INVESTMENT EARNINGS | (71) |
| 606425 | 4081 | STATE GRANTS | - |
| TOTAL REFUSE | | | (49,216) |
| TOTAL REVENUES | | | (525,071) |
| TOTAL EXPENSES | | | 475,855 |

10 POLICE SLESF

| | | | |
|---------------------------|------|----------------------|------------------|
| 10411 | 5101 | SALARIES | 48,243 |
| 10411 | 5110 | FICA | 2,991 |
| 10411 | 5111 | MEDICARE | 700 |
| 10411 | 5112 | PERS RETIREMENT | 4,365 |
| 10411 | 5116 | LTD/LIFE INSURANCE | 491 |
| 10411 | 5117 | WORKERS COMPENSATION | 3,227 |
| 10411 | 5118 | UNIFORM ALLOWANCE | 800 |
| 10411 | 5119 | DEFERRED COMP | - |
| 10411 | 5121 | SJVA INSURANCE | 10,434 |
| 10411 | 5202 | OPERATING SUPPLIES | - |
| 10411 | 5202 | DMV OPERATING | - |
| 10411 | 5514 | VEHICLES | 11,000 |
| 110411 | 4040 | INVESTMENT EARNINGS | (831) |
| 110411 | 4045 | SLESF POLICE GRANTS | (100,000) |
| 110411 | 4081 | EOP COUNTY | - |
| 110411 | 4082 | HMSEC FED | - |
| TOTAL POLICE SLESF | | | (18,580) |
| TOTAL REVENUES | | | (100,831) |
| TOTAL EXPENSES | | | 82,251 |

11 DRUG ENFORCEMENT

| | | | |
|-------------------------------|------|---------------------|----------------|
| 111411 | 4040 | INVESTMENT EARNINGS | (150) |
| 111411 | 4067 | REVENUES | (1,000) |
| 11411 | 5504 | EQUIPMENT | 1,000 |
| TOTAL DRUG ENFORCEMENT | | | (150) |
| TOTAL REVENUES | | | (1,150) |
| TOTAL EXPENSES | | | 1,000 |

12 FEDERAL AND STATE GRANTS

| | | | |
|--------|------|---------------------|-------|
| 112400 | 4040 | INVESTMENT EARNINGS | (650) |
| 112400 | 4081 | 06 CALHOME - 0226 | |
| 112400 | 4081 | 08 CALHOME - 4909 | - |

| | | | |
|---------------------------------------|------|-------------------------------|------------------|
| 112400 | 4081 | 10 CALHOME - 6668 | - |
| 112400 | 4081 | 12 CALHOME - 8691 | (449,294) |
| 112400 | 4081 | 10 CDBG - 6713 | |
| 112400 | 4082 | 06 HOME - 2349 | - |
| 112400 | 4082 | 08 HOME - 4986 | - |
| 112400 | 4082 | 10 HOME - 6855 | - |
| 12400 | 5205 | 06 CALHOME - 0226 | |
| 12400 | 5205 | 08 CALHOME - 4909 | - |
| 12400 | 5205 | 10 CALHOME - 6668 | - |
| 12400 | 5205 | 12 CALHOME - 8691 | 449,294 |
| 12400 | 5205 | 06 HOME - 2349 | - |
| 12400 | 5205 | 08 HOME - 4986 | - |
| 12400 | 5205 | 10 HOME - 6855 | - |
| 12400 | 5205 | 10 CDBG - 6713 | - |
| TOTAL FEDERAL AND STATE GRANTS | | | (650) |
| TOTAL REVENUES | | | (449,944) |
| TOTAL EXPENSES | | | 449,294 |
| 20 STP | | | |
| 20425 | 5205 | ROAD WORK | - |
| 220425 | 4030 | STP PROGRAM | - |
| 220425 | 4030 | VISRD STP PRGM - VISALI | - |
| 220425 | 4040 | INVESTMENT EARNINGS | (4,548) |
| TOTAL STP | | | (4,548) |
| TOTAL REVENUES | | | (4,548) |
| TOTAL EXPENSES | | | - |
| 21 GAS TAX | | | |
| 21425 | 5101 | SALARIES | 86,878 |
| 21425 | 5110 | FICA | 23,889 |
| 21425 | 5111 | MEDICARE | 1,260 |
| 21425 | 5112 | PERS RETIREMENT | 19,402 |
| 21425 | 5116 | LTD/LIFE INSURANCE | 1,225 |
| 21425 | 5117 | WORKERS COMPENSATION | 5,812 |
| 21425 | 5118 | UNIFORM ALLOWANCE | 1,295 |
| 21425 | 5119 | DEFERRED COMP | - |
| 21425 | 5121 | SJIA INSURANCE | 27,063 |
| 21425 | 5203 | REPAIR & MAINTENANCE SUPPLIES | 1,000 |
| 21425 | 5205 | PROFESSIONAL & CONTRACTUAL | 15,000 |
| 21425 | 5205 | 11STR 2011 STREET MAINT | - |
| 21425 | 5206 | UTILITIES | 42,000 |
| 21425 | 5503 | CAPITAL IMPROVEMENTS | - |
| 221425 | 4035 | HUT 2103 | (116,664) |
| 221425 | 4036 | STATE GAS TAX 2105 | (53,614) |

| | | | |
|-----------------------|------|----------------------|------------------|
| 221425 | 4037 | STATE GAS TAX 2106 | (46,524) |
| 221425 | 4038 | STATE GAS TAX 2107 | (65,877) |
| 221425 | 4039 | STATE GAS TAX 2107.5 | (3,000) |
| 221425 | 4040 | INVESTMENT EARNINGS | (1,802) |
| TOTAL GAS TAX | | | (62,657) |
| TOTAL REVENUES | | | (287,481) |
| TOTAL EXPENSES | | | 224,824 |

22 TDA

| | | | |
|-----------------------|------|-------------------------------|------------------|
| 222425 | 4040 | INVESTMENT EARNINGS | (1,060) |
| 222425 | 4041 | LTF STREETS | (599,000) |
| 222425 | 4043 | TDA MISC | - |
| 22425 | 5101 | SALARIES | - |
| 22425 | 5103 | OVERTIME | - |
| 22425 | 5110 | FICA | - |
| 22425 | 5111 | MEDICARE | - |
| 22425 | 5112 | PERS RETIREMENT | - |
| 22425 | 5113 | HEALTH INSURANCE | - |
| 22425 | 5114 | DENTAL | - |
| 22425 | 5115 | VISION INSURANCE | - |
| 22425 | 5116 | LTD/LIFE INSURANCE | - |
| 22425 | 5117 | WORKERS COMPENSATION | - |
| 22425 | 5118 | UNIFORM | - |
| 22425 | 5119 | DEFERRED COMP | - |
| 22425 | 5121 | SJVA INSURANCE | - |
| 22425 | 5202 | OPERATING SUPPLIES | 10,000 |
| 22425 | 5203 | REPAIR & MAINTENANCE SUPPLIES | 10,000 |
| 22425 | 5205 | PROFESSIONAL & CONTRACTUAL | 527,000 |
| 22425 | 5266 | SIGNAGE | 10,000 |
| TOTAL TDA | | | (43,060) |
| TOTAL REVENUES | | | (600,060) |
| TOTAL EXPENSES | | | 557,000 |

23 STORM DRAIN

| | | | |
|--------------------------|------|--------------------------|----------------|
| 223425 | 4040 | INVESTMENT EARNINGS | (805) |
| 223425 | 4044 | STORM DRAIN DEV FEES | (5,000) |
| 23425 | 5202 | OPERATING SUPPLIES | - |
| 23425 | 5205 | PROFESSIONAL & CONTRACTU | 1,000 |
| 23425 | 5503 | CAPITAL IMPROVEMENTS | - |
| TOTAL STORM DRAIN | | | (4,805) |
| TOTAL REVENUES | | | (5,805) |
| TOTAL EXPENSES | | | 1,000 |

26 MEASURE R

| | | | |
|------------------------|------|----------------------------------|----------------|
| 226425 | 4040 | INVESTMENT EARNINGS | (4,035) |
| 226425 | 4080 | MEASURE R / CMAQ / HSIP REVENUE | (9,100,000) |
| 26425 | 5205 | PROFESSIONAL & CONTRACTUAL | - |
| 26425 | 5205 | I/CST PROFESSIONAL & CONTRACTUAL | - |
| 26425 | 5205 | TCAG1 ROUNDABOUT DESIGN | 1,250,000 |
| 26425 | 5205 | TCAG3 | 2,250,000 |
| 26425 | 5503 | ENTRY BLVD WIDENING & EN | 3,100,000 |
| 26425 | 5516 | RVISR CIP-VISALIA ROAD I | 2,500,000 |
| TOTAL MEASURE R | | | (4,035) |

| | |
|-----------------------|--------------------|
| TOTAL REVENUES | (9,104,035) |
| TOTAL EXPENSES | 9,100,000 |

30 PARK DEVELOPMENT

| | | | |
|-------------------------------|------|----------------------------|-------------|
| 330425 | 4040 | INVESTMENT EARNINGS | (40) |
| 30425 | 5205 | PROFESSIONAL & CONTRACTUAL | - |
| 30425 | 5503 | CAPITAL IMPROVEMENTS | - |
| 30425 | 5504 | EQUIPMENT | - |
| TOTAL PARK DEVELOPMENT | | | (40) |

| | |
|-----------------------|-------------|
| TOTAL REVENUES | (40) |
| TOTAL EXPENSES | - |

31 PARK IMPROVEMENTS

| | | | |
|--------------------------------|------|----------------------------|---------------|
| 331425 | 4040 | INVESTMENT EARNINGS | (57) |
| 331425 | 4080 | URBAN GREENING | (493,503) |
| 331425 | 4080 | LAND & WATER CONSERVATION | (300,000) |
| 331425 | 4080 | CDBG PARK | - |
| 331425 | 4080 | BASEBALL TOMORROW | - |
| 331425 | 4080 | MISC INCOME | - |
| 31425 | 5205 | PROFESSIONAL & CONTRACTUAL | 56,497 |
| 31425 | 5205 | URBAN GREENING | 493,503 |
| 31425 | 5205 | LAND & WATER CONSERVATION | 300,000 |
| 31425 | 5205 | CDBG PARK | - |
| 31425 | 5205 | BASEBALL TOMORROW | - |
| 31425 | 5503 | CAPITAL IMROVEMENTS | - |
| TOTAL PARK IMPROVEMENTS | | | 56,440 |

| | |
|-----------------------|------------------|
| TOTAL REVENUES | (793,560) |
| TOTAL EXPENSES | 850,000 |

35 MAINTENANCE DISTRICTS

| | | | |
|--------|------|----------------------|----------|
| 335425 | 4025 | PROPERTY ASSESSMENTS | (60,000) |
| 335425 | 4040 | INVESTMENT EARNINGS | (556) |
| 35425 | 5101 | SALARIES | 14,949 |

| | | | |
|------------------------------------|------|--------------------------------|-----------------|
| 35425 | 5103 | OVERTIME | - |
| 35425 | 5110 | FICA | 927 |
| 35425 | 5111 | MEDICARE | 217 |
| 35425 | 5112 | PERS RETIREMENT | 3,187 |
| 35425 | 5116 | LTD/LIFE INSURANCE | 214 |
| 35425 | 5117 | WORKERS COMPENSATION | 1,000 |
| 35425 | 5118 | UNIFORM | 245 |
| 35425 | 5119 | DEFERRED COMP | - |
| 35425 | 5121 | SJVA INSURANCE | 5,515 |
| 35425 | 5203 | REPAIR & MAINTENANCE SUPPLIES | 3,000 |
| 35425 | 5204 | REPAIRS & MAINTENANCE SERVICES | 500 |
| 35425 | 5205 | PROFESSIONAL & CONTRACTUAL | 3,000 |
| 35425 | 5206 | UTILITIES | 15,500 |
| 35425 | 5255 | FUEL | 2,500 |
| 35425 | 5285 | SMALL TOOLS | 3,420 |
| TOTAL MAINTENANCE DISTRICTS | | | (6,383) |
| TOTAL REVENUES | | | (60,556) |
| TOTAL EXPENSES | | | 54,173 |
| 39 CHURCH MUSEUM | | | |
| 339425 | 4040 | INVESTMENT EARNINGS | (33) |
| 339425 | 4075 | RENT | (250) |
| 339425 | 4850 | COIN SALE OF ANNIVERSAR | - |
| 39425 | 5205 | PROFESSIONAL & CONTRACTUAL | - |
| 39425 | 5503 | CAPITAL IMPROVEMENTS | - |
| TOTAL CHURCH MUSEUM | | | (283) |
| TOTAL REVENUES | | | (283) |
| TOTAL EXPENSES | | | - |
| 40 CDBG PROGRAM INCOME | | | |
| 440404 | 4040 | INVESTMENT EARNINGS | (547) |
| 440404 | 4046 | LOAN PAYMENTS | - |
| 440404 | 4081 | 1983 STATE GRANTS | (1,000) |
| 440404 | 4081 | 1984 STATE GRANTS | (1,000) |
| 440404 | 4081 | 1992 | (1,000) |
| 440404 | 4081 | 1996 | (1,000) |
| 40404 | 5205 | REIMB CODE ENF/PUBLIC SAFETY | - |
| TOTAL CDBG PROGRAM INCOME | | | (4,547) |
| TOTAL REVENUES | | | (4,547) |
| TOTAL EXPENDITURES | | | - |
| 41 HOME PROGRAM INCOME | | | |
| 41404 | 5205 | PROFESSIONAL & CONTRACTUAL | - |

| | | | |
|----------------------------------|------|---------------------|----------------|
| 441404 | 4040 | INVESTMENT EARNINGS | - |
| 441404 | 4081 | 00HM STAT | - |
| 441404 | 4081 | H0305 HOME 1998 | - |
| 441404 | 4082 | 2349 FEDERAL | - |
| 441404 | 4082 | 0652 FEDERAL | (1,000) |
| TOTAL HOME PROGRAM INCOME | | | (1,000) |

TOTAL REVENUES (1,000)

42 CALHOME PROGRAM INCOME

| | | | |
|-------------------------------------|------|---------------------|----------------|
| 442404 | 4040 | INVESTMENT EARNINGS | (99) |
| 442404 | 4081 | STATE GRANTS | - |
| 442404 | 4081 | 08CH | (1,000) |
| TOTAL CALHOME PROGRAM INCOME | | | (1,099) |

TOTAL REVENUES (1,099)

50 CHILD CARE

| | | | |
|-------------------------|------|----------------------------|-----------------|
| 550404 | 4040 | INVESTMENT EARNINGS | (1,726) |
| 550404 | 4080 | MISC INC | (42,000) |
| 50404 | 5205 | PROFESSIONAL & CONTRACTUAL | - |
| TOTAL CHILD CARE | | | (43,726) |

TOTAL REVENUES (43,726)

71 FIRE DEVELOPER FEES

| | | | |
|----------------------------------|------|------------------------------|----------------|
| 71420 | 5205 | PROFESSIONAL & CONTRACTUAL | - |
| 71420 | 5504 | EQUIPMENT | 144,000 |
| 771420 | 4112 | PUBLIC SAFETY DEVELOPER FEES | (10,000) |
| 771420 | 4040 | INVESTMENT EARNINGS | (898) |
| TOTAL FIRE DEVELOPER FEES | | | 133,102 |

TOTAL REVENUES (10,898)

TOTAL EXPENSES 144,000

81 POLICE DEVELOPER FEES

| | | | |
|------------------------------------|------|------------------------------|-----------------|
| 81411 | 5205 | PROFESSIONAL & CONTRACTUAL | - |
| 881411 | 4040 | INVESTMENT EARNINGS | (457) |
| 881411 | 4112 | PUBLIC SAFETY DEVELOPER FEES | (10,000) |
| TOTAL POLICE DEVELOPER FEES | | | (10,457) |

TOTAL REVENUES (10,457)

TOTAL EXPENDITURES -

82 STATE ASSET FORFEITURE

| | | | |
|--------|------|-------------|---|
| 882411 | 4035 | FORFEITURES | - |
|--------|------|-------------|---|

| | | | |
|--------|------|-------------------------------------|---------------------|
| 882411 | 4040 | INVESTMENT EARNINGS | (18) |
| | | TOTAL STATE ASSET FORFEITURE | (18) |
| | | TOTAL REVENUES | (18) |
| | | GRAND TOTAL | (264,477) |
| | | TOTAL REVENUES | (21,975,136) |
| | | TOTAL EXPENDITURES | 21,710,659 |